

JUL 28 2006

EMPLOYER STATUS DETERMINATION

Toppenish, Simcoe & Western Railroad, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Toppenish, Simcoe & Western Railroad, Inc. (TSWI) (B.A. No. 2660) under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). TSWI has been an employer under the RRA and RUIA with service creditable from April 1, 2002.

Information provided by Gerald L. Boekholder, president of the Yakima Valley Rail and Steam Museum, reported that TSWI ceased all rail activity as of midnight on December 20, 2005; that all employees were terminated and last compensated as of December 20, 2005, and that TSWI's Board of Directors dissolved itself and returned all of its assets to its parent corporation, Yakima Valley Rail & Steam Museum Association. The rail line on which TSWI operated is owned by Yakima County, Washington. The decision to terminate the existence of TSWI was based on Yakima County's granting of operating rights to a different operator.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Toppenish, Simcoe & Western Railroad, Inc., ceased being an employer under the RRA and RUIA on December 20, 2005, the date on which it last compensated its employees and ceased operations.

Original signed by:

Beatrice Ezerski
FOR THE BOARD
Secretary to the Board